G.R.S. IX-5]

Previous references.

Mul 80-21 (1-2) 1922 Mul

File No. 65-22

Serial Nos. 1--4

Later references.

† Mul 40-Mus 37 43, 68, 80, 66
Mul 73-37-Sls 24, 30, 106, 124
Mul 73-37 Sls 164, 174, 185, 187, 193, 194, 199-200
Mul 85-39 Sls 16, 24

GENERAL AND REVENUE SECRETARIAT

Serial Nos. four

Part B for November 1922

SUBJECT

Proposal to abolish Octroi on tobacco in the Tumkur Town Municipality

1) From the D.C. Tumkur (No Mul 251 & 29.6.22)
Fds presidents letter concurring with the opinion to retain the tax

3) From the same Officer (No Mul C 257 & 25.9.22)
Fds Presidents letter together with the Council resolution agreeing to the retention of tax at certain reduction rates

4) Order No L 34 23-4 & 9-11 22
Sanctions the levy at reduced rates
To Dy Comm Tumkur (for communication to Presidents)

Printed on the Multigraph.
Corrected proofs

30 B
24/11

W. R. S 11

1922 - 23

GENERAL AND REVENUE SECRETARIAT.

(Rel)

NOTES

File No 15 22

FILE HEADING

Bye-laws

From

The Asst Commissioner

No. Rel C 251 Dated 23-6-22 Received 1/7

Diary No 8	Enclos	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER

Forwards the Commissioner's letter regarding the abolition of octroi in Thana Municipality

NOTES AND ORDERS

Submitted for orders

5/7

? Where are the octroi bye-laws passed by this Council can the Council abolish a tax sanctioned

NF

NOTES—First Sheet

(2

G R. S III 2]

General and Revenue Secretariat

File No. 65 of 1922

Serial No

by the Hyc-Court If a case how Court forces the hand on the Comm against to will

(Sd/ des
7/7/22

Octroi duty was levied on tobacco under G O no 2600 S-4 dtd 20-8-21 Under Sec 47 of the Act Regn the Govt alone have power for any sufficient reason to abolish any existing tax with the sanction of GOI Govt have power to force the hand on the Comm against them will under certain circumstances have a few merchants on whose by the Resolt left the hand a handshake & appealed to Govt the Comm The question for how is whether the handshake felt by few merchants forms a sufficient reason for the of the tax by Govt considering the hardship complained of, viz the ~~withdrawal~~ abolition the hand rate of the octr abolition may be (cancelled

NOTE—Contn sheet

G. R. S. III 2]

General and Revenue Secretariat. | File No. 65 of 19 No

Serial No.

of Revenue the Board may be asked to reconsider their proposal

4 The financial condition of the Tumkur Municipality as per the Budget estimate sanctioned for the current year as follows

Opening balance	Rs 7439
Receipts Ist	— Rs 5755
Normal	— Rs 36660
Total	Rs 49904
Expenditure Ist	Rs 12000
Normal	— Rs 27801
Closing balance	Rs 10274

5 There is also the question of water supply to the Tumkur Town The Municipality have to raise a loan of 2 lacs for their share to meet the cost of the scheme

1st
1917 Revenue)

Tumkur has still lots of improvements to effect including a satisfactory water supply system It has not got a good accumulated fund to provide funds and for the Contemplated Scheme of drainage that will be necessary

NOTE—Contd. sheet.

8 of 72

4

G R. S III 2]

General and Revenue Secretariat

ML File No. 65 of 1924

Serial No	
	This is hardly the time to abolish an existing tax. The objection raised against Octroi on tobacco can equally — nay with greater force be levelled against the other articles now liable to octroi: cloth, kerosene oil & timber. The Muni[l] Council may be asked to reconsider its resolution.
	Bry 11/7
282/11/7	2nd member
	[illegible] the Resident may be asked [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] resolution [illegible]
	20/7
	Bry 22/7
	Draft please
	Dcs 24/7/24
	Draft put up
	24/7
	Issue
	Dcs 25/7/24
2	To the DC Jammu [illegible] No. [illegible] 889 of 1927 [illegible] makes certain observations and requests DC [illegible] instructions to the [illegible] [illegible] to [illegible] [illegible]

Margin notes: [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

[illegible] sanction [illegible] [illegible] [illegible] reply to Board [illegible] to ask [illegible] to reconsider the matter [illegible]

REVENUE & JUDICIAL SECRETARIAT LOCAL SELF GOVT. BRANCH 20 JUL 1924

NOTE—Contd sheet

1921-22

JUDICIAL

From

The Local Commissioner,

Fort St. George.

To

The Chief Secretary to Govern-

ment, Judicial Dept.

Dated the 26th June 1922.

Despatched 29th June 1922.

Received 1 JUL 1922

General No. Misc. 251/22

No.

Enclosure No One

In further letter No 419 dated the 24th instant from the President Taluk Local Board regarding the abolition of the post of Commissioner in that Municipality.

Submitted for orders

(Sd.)

The Standing Counsel was consulted in the matter of the Law

Where are the Octroi Bye-laws passed by the Council? Can the Council abolish a tax sanctioned by the Bye-laws? If it can, how can Govt force the tax on the Council against its will?

Dep 7/7/22

Sd 7/7

(Revised)

Dep 8/7/22

Study was issued on Rubber under G.O. 9 20-8-21 (vide Para 4) Under Sec 47 the Act does have power for any sufficient reason to abolish any existing tax. Govt have power to have the tax table under the Act revised from time to time under certain circumstances. Govt, felt the tax should be abolished for some sufficient reason. The Question for consideration whether the action taken by some Councils is a sufficient reason for the abolition of the tax if not to be given what remedies Govt can take for the abolition may be referred to the Act & Bye-laws

for consideration

Please place a note about the Municipal position by the Govt

8/7

All connected to the above notes

8/7

?

7.7.22

RECEIVED
JUL 1922
SECRETARIAT
GOVT OF MYSORE

Office of the Deputy Commissioner
Tumkur District
Dated Tumkur the 28th June 1922

No

M [illegible] Raswami Rao Esquire B
of Deputy Commissioner Tumkur Distri
T u m k u r

Mel 65-22

To

V [illegible] ramar Esquire B A
Secretar to t e Gover ert of His Highness the Maharaja
of Mysore Revenue Depar ment in charge BANGALORE.

Sir

I have t e hono to forward herewith a letter No 419 dated the
ist instan fro e Presi der Tum ur own Municipal Council re-
garding treatin or o Octro on Toba co a c to sta e that I also
agree with the opinion of the Presi en in retaining the said tax

I hav he honou to be
Sir
your most o dien servant

M G Krishna
Deputy Commission
Tumkur Dist

Mel5

Confidential

LB 12000 8 1

1921-22

From The President Tumkur Town Municipal Council Tumkur

To

The Secretary to Government
Revenue Department
Bangalore

Dated the 23rd June 1922 (through the Dy Commr)

Despatched 24 6 1922

Received

General No 419
No

Enclosure No 2

Subject

Abolishion of the tobacco tax in the Tumkur Town Municipality

OE OF TH DEPUTY COMMISSIONER
TUMKL DISTRICT
Date 25 6 1922
No 642

9

Office of the President Tumkur Town Municipal Council
Dated, Tumkur the 23rd June 1922

From

K Ramgiengar Esqr B A , L I B

President Tumkur Town Municipal Council Tumkur

To

A V Ramanathan Esqr B A

Offg Secretary to Government Of His Highness the of Mysore Revenue Department Bangalore

(Through the Deputy Commissioner, Tumkur

S i r

Adverting to Government order No L 1003-4 Ml 80-21-2 dated 20th August 1921 sanctioning the levy of tobacco tax in the Tumkur Municipality I have the honour to state that the said tax was proposed be introduced within the Municipal limits of Tumkur Town with a view to improve the resources of the Municipality and the council unanimously solved at its meeting held on 26-2-21 that tobacco may be added on as a dutiable article

This was done after due notice and after hearing objections The Government also sanctioned the same to be levied in their order No L 1003-4 Ml 80-21-2 dated 20th August 1921

The Municipality began collecting the tax from January 1922 and the income derived by the Municipality within the six months for which the tax has been in force is Rs 434/- which is not below the anticipated figure The Budget as sent up to Government has been framed on the expectation of getting this revenue also

Meanwhile a few merchants raised a clamour that they felt the tax a hardship and appealed to a few Municipal Councillors one among whom Mr T C Revanna moved the council on 27th May 1922 that the tax be abolished and the proposition was carried by a very narrow majority of seven

The tax on this commodity had proved a whole-some check ju smoking and those who voted for the abolishion do not seem to have real the good that might accrue if it is allowed to continue They seem to persu vote a nst the view only from the merchants' point

'D

Not a single trader in tobacco objected to the levy of this tax when the same was proposed to be introduced It would not be quite proper in the interests of the Municipality to sanction the abolition of this tax This would unduly hamper the finances of the Municipality and I would propose the tax to be continued to be levied in the best interests of the public and the Municipality

It cannot be said that the levy of this tax is obnoxious to general public but on the other hand it will greatly help the public by acting as a wholesome check on juvenile smoking nor is the tax unfair in its incidence as it affects only those who take to this obnexious drug

Under these circumstances the Government will do well to allow the Municipality to retain the tax without giving effect to the action of the Council

A copy of the resolution of the Council is herein enclosed for your kind information

I have the honour to be

S i r

Your most obedient servant

President

MNR

Proceedings of the 11th general meeting of the Tumkur Town Municipal Council held on the 27th may 1922 in the Sri Krishnarajendra Town Hall at 8 A M

Present

1 K Rangiengar Esqr , B A , L L B President
2 Mr G Mahammad Alli Vice-president
3 " Y Rama Rao B A ,
4 " C Krishna Rao B A B L ,
5 The District Medical & Sanitary Officer Tumkur Distt
6 Mr T Guruchannabasaviah
7 R Venkata Rao
8 Yejamansiddappa
9 "A K Mylarappa
10 " B Mallappa
11 " T C Revanna
12 " A Ponnusamy mudaliar

Absent

13MrJ S Kanniah setty
14 K Ramaswamy setty
15 Rev H H Newham
16 H Ramakriahniah
17 The District Inspector of schools
18 The Executive Engineer Tumkur Division
19 Mr Abdulnabhikhansahib
20 " K Gangappa

X X X

A resolution from Mr T C Revanna Municipal councillor for abolishing the octroi duty on tobacco and cigarettes

Mr Y Rama Rao moves that the tax may be reduced by 1/3 on tobac and cigarettes Seconded by the Doctor

Mr Y Rama Rao withdraws the amendment x Resolved that the tax on tobacco and cigarettes be abolished 7 for and 5 against

X X X

Sd/ K Rangiengar
President

" Copy "

G. R. S. VI—6/32]

SUBJECT .....

Section Ind
File No. 65 22
Serial No 2

General and Revenue Secretariat
(Ind)
the 191

No. L 889

Inry No of letter replied to V

Date of issue 28/7/22

Signed by Mr D.C.S

To The Dy Secretary
or

With reference to your letter No Ind E 257-21 22 dated the 29th June 22 on forwarding letter No 443/46 B 22 from the Treasury Secretary Ind re the abolition of Octroi or Octroi duties in Lucknow Town duty Law directed to send Lucknow Law Chief of enactments to effect

including a sewerage water supply system & that it has not got a good accumulated fund to provide for it or else for the consequential scheme of drainage that will be necessary & that there is hardly time to abolish an existing law & while the objection raised against Petrie on behalf of Rea equally may not Preston be levelled against the other authorities now liable to action I am therefore to request you to kindly issue necessary instructions to the Trustees of the Rea & Petrie to place the matter once more before the Local Authorities referred to in the Right of the above remarks & submit their resolution

List of enclosures.

Copied by

Examined by

with [illegible] the subject

I have &c

[illegible]
for Secy

14

Office of the Deputy Commissioner
Tumkur District
Dated Tumkur the 23rd September 1922

From

Md Zahiruddin Mecca Esquire B A
Deputy Commissioner Tumkur District TUMKUR

To

R A Jayarama Iyer Esquire B A B L, Mc 65-22 —
Secretary to the Govt of H H the Maharaja of
of Mysore Revenue Department BANGALORE

Sir

With reference to your letter No L 869/M1 65-22-2 dated the 28th July 1922 regarding the reconsideration by the Municipal Council of Tumkur the question of abolishing the octroi duty on -- tobacco etc I have the honor to forward herewith the resolution of the Council in the matter together with the Presidents letter No 151 dated the 15th September 1922 and to state that the Council are agreeable to the retaining of the tax with certain reduction in rates

I have the honor to be,
Sir
your most obedient servant

Deputy Commissioner
Tumkur District

Enc

£ 1713-22
1922-1923 AS
FC NCH No 10359

From

The Deputy Commissioner,

Tumkur District T

To

The Secretary to the Govt of

the Maharaja of Mysore Rev

Department B A N

Dated
Despatched 25th } do of form Sep —
Received

CM & REV S
20 SEP

General No M L . 251/21-22
No

Enclosure No Nil

Forwarding the resolution of the Council in the matter of reducing tax on tobacco at Tumkur with the President letter No 151 dated the 1 September 1922 stating that the Co are agreeable to reducing of the tax to certain reduction in rates

---

WD 8469—G1 B—8 00 000—21 7 17—5.

191[illegible]

From The P r e s i d e n t

Tumkur Town Municipal Council

T u m k u r

To The Deputy Commissioner

Tumkur District T u m k u

Dated the 18th Septr 1922

Despatched

Received

General No 151

No

Enclosure No One [illegible]

S i r

With reference to your memo No C 251/22-23 dated 4-8-1922 forwarding copy of the Revenue Secretary's letter No L 88 Ml 65-22-2 dated 28th July 1922 in the matter of abolishing the Octroi duty on tobacco and cigarettes in the Tumkur Town Municipality I have the honour to state that the matter was fully discussed in the Municipal meeting held on the 30th August 1922 and it was resolved that the tax be continued and as the present rates are ready further resolved that the marginally noted rates be levied hereafter

A copy of the resolution of the Municipal Council is herein sent for your kind information

I have the honour to be

S i r

Your Obedient Servant

President

[illegible]

1917

oo One rupee per mand

puḍi One anna per man

tes six p es per box
ining 50 packets

Proceedings of the 2nd general meeting of the Tumkur Town Municipal Council held on Wednesday the 30th August 1922 in the Sri Krishnarajendra Town Hall at 8 A M

P r e s e n t -

	K Ranga Iyengar Esqr B A L L B	President
2	Mr G Mahamad Alli,	Vice-President
3	Y Rama Rao B A	
4	C Krishna Rao B A B L	
5	A Ponnasamy Moodaliyar	
6	T Guruchannabasavaiya	
7	R Venkata Rao	
8	T C Revanna	
9	R Ramakrishnaiya	
10	S Narayana Prasad	Distt Medl and Sany Officer
11	The District Inspector of Schools	Tumkur District
12	Mr K Ramaswamy Setty	
13	B Mallappa	
14	YajamanSiddappa	
15	K Gangappa	

A b s e n t -

16	Mr A K Mylarappa	
17	J S Kannaiya Setty	
18	AbdulnabhikhanSaheb	
19	The Executive Engineer	Tumkur Division
20	Vacant	

X X X
X X X

V111 Government order No L 889/M1 6--22-2 dated 28th July 1922 in the matter of abalishing the Octroi duty on tobacco in the Tumkur Town Municipality

Resolved that the tax be continued and as the rates are heavy further resolved that one rupee per mand of tobacco and one anna p- mand of Kaddipudi and ½ anna per box containing 50 packets of cigretes be levied

X X X
X X X

Sd/ K Ranga Iyengar
P r e s i d e n t

"E X T R A C T"

P r e s i d e n t
Tumkur Town Municipal Council

G.R.S. VI G 34]

SUBJECT.... Levy of Octroi duty on tobacco in Tumkur town municipality

Diary No. of letter replied to. 1713

Section Mel
File No 65-22
Serial No 4

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore

the 192

Date of issue. 9/11/22

Signed by

Read—

Government Proceedings No Local-4/Mel 80-21-2 dated 20th August 1924 sanctioning the levy of octroi duty on tobacco in Tumkur town municipality at Rs 3/- a maund (adwary) and ennes a box containing 50 packets of cigarettes.

Letter No Mel C 251/21-22 dt 29th June 1922 from the Deputy Commissioner, Tumkur submitting the letter from the President of the Tumkur town municipality re the abolition of the tax on tobacco and requesting that he concurs with the opinion of the President in proposing to

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press

vi published in the Gazette, Kannada Part ?

Order Thereon—No

Sales Tax

(2)

2/ Correspondence ending with letter No M.L.C 257/21-22 dt 25 Jan from the Tumkur Office forwarding the resolution of the Municipal Council ~~fixing the maximum~~ reducing the retail sale rates of the Cheroots at the undermentioned rates

Tobacco for hand Re 1/
Kuddapah " " one anna
Box containing 60 } 1/2 anna
packets of cigarettes }

Order 34 33 dt

The levy of the Tax on Tobacco in the Tumkur Town Municipality at rates mentioned in the Communication and above as Sanctioned

Secy to Govt
Rev Dept

List of enclosures

To The Dy Commr Tumkur
for Communication to the
Secretary Town Municipal Council Tumkur

" Comptroller to Govt

Noted
1/11/22

Copied by

Examined by

WD 182—GPS—1,000,000—11-1922